Veterans Review and Appeal Board

2014–15

Departmental Performance Report

The Honourable Kent Hehr, P.C., M.P.
Minister of Veterans Affairs and
Associate Minister of National Defence

© Her Majesty the Queen in Right of Canada,
as represented by the Minister of Veterans Affairs, 2015

Catalogue No. V96-4E-PDF
ISSN 2368-2698

This document is available on the Veterans Review and Appeal Board website at http://www.vrab-tacra.gc.ca[i]

This document is available in alternative formats upon request.

Table of Contents

Chair's Message 1

Section I: Organizational Expenditure Overview 3

- Organizational Profile 3
- Organizational Context 3
- Actual Expenditures 8
- Alignment of Spending With the Whole-of-Government Framework 9
- Departmental Spending Trend 10
- Expenditures by Vote 10

Section II: Analysis of Program(s) by Strategic Outcome 11

- Strategic Outcome: 11
- Program: Review and Appeal 11
- Internal Services 13

Section III: Supplementary Information 15

- Financial Statements Highlights 15
- Financial Statements 16
- Supplementary Information Tables 16
- Tax Expenditures and Evaluations 16

Section IV: Organizational Contact Information 17

Appendix: Definitions 19

Endnotes 22

Chair's Message

I am pleased to report against the plans and priorities of the Veterans Review and Appeal Board for 2014-15.

The Board's mission is to provide timely, respectful hearings and fair, plain-language decisions to Veterans, Canadian Armed Forces (CAF) and Royal Canadian Mounted Police (RCMP) members, and their families who turn to the Board for redress of their disability benefits decisions. This independent appeal process is essential to fairness in the adjudication of disability benefits and important to the well-being of Veterans and their families.

This Departmental Performance Report outlines the Board's progress towards its strategic priorities, which are to hear cases, improve the hearing process, communicate more, and manage with accountability. We remain focussed on these priorities while continuously looking for ways to serve Veterans better.

In 2014-15, the Board took more steps to improve and modernize the appeal process. We built on the great progress made in addressing important recommendations from the Veterans Ombudsman and parliamentarians; in February 2015, the Ombudsman praised these efforts in his follow-up report[ii]. We also improved the hearing documentation used by the Board, Veterans, and their representatives; released our first Annual Report[iii]; published more decisions[iv] and decision-making resources[v] on our website; and continued to support our staff and members through training and cultural awareness activities with serving personnel.

The Board was pleased to welcome seven new members in 2014-15, all of whom have military, medical, policing or legal experience. As a result, more than three-quarters of our Board members have these backgrounds in recognition of the nature of our work and the people we serve.

We continued to receive positive feedback from applicants about their hearing experience, and from our staff about their satisfaction in the workplace through the 2014 Public Service Employee Survey[vi]. This is reflective of the changes we have made and our strong commitment to a common goal: showing just and due appreciation for Veterans' service to Canada through the delivery of a fair appeal program.

Thomas Jarmyn
Acting Chair

Section I: Organizational Expenditure Overview

Organizational Profile

Appropriate Minister: Kent Hehr
Erin O'Toole (responsible Minister for 2014–15)

Institutional Head: Thomas Jarmyn

Ministerial Portfolio: Veterans Affairs

Enabling Instrument(s): *Veterans Review and Appeal Board Act*[vii]; *Veterans Review and Appeal Board Regulations*[viii]

Year of Incorporation / Commencement: 1995

Other: Applications for review and appeal can be made to the Board under the following legislation:

- *Pension Act*[ix];
- *Canadian Forces Members and Veterans Re-establishment and Compensation Act – Part 3*[x] (New Veterans Charter);
- *War Veterans Allowance Act*[xi];
- *Royal Canadian Mounted Police Pension Continuation Act*[xii]; and
- *Royal Canadian Mounted Police Superannuation Act*[xiii].

The Board also adjudicates applications for compassionate awards made under section 34 of the *Veterans Review and Appeal Board Act*.

Organizational Context

Raison d'être

The Veterans Review and Appeal Board (the Board) is an independent, administrative tribunal created in 1995. The Board provides an appeal program for service-related disability decisions made by Veterans Affairs Canada. This program gives applicants two levels of redress for disability pension and disability award decisions and the final level of appeal for War Veterans Allowance claims.

The Board's objective is to ensure that Canada's traditional Veterans, Canadian Armed Forces members and Veterans, Royal Canadian Mounted Police applicants, qualified civilians and their families receive the disability pensions, disability awards and other benefits to which they are entitled under the law. The Minister of Veterans Affairs is responsible for this organization.

Responsibilities

What does the Board do for ill and injured Veterans?
The Board offers two levels of redress for those who are dissatisfied with disability benefits decisions made by Veterans Affairs Canada (VAC, the Department). It operates at arm's length from VAC to provide an independent appeal process. Learn more about the Board[xiv].

Hearings
Hearings are conducted by Board Members, who are independent, impartial adjudicators. Their job is to decide whether the evidence meets the requirements of the legislation to award new or increased levels of disability benefits. They are not bound by previous decisions and will change them to benefit Veterans if there is relevant, credible evidence to support the change. Learn more about Board Members[xv].

Review hearings are conducted by panels of two Board Members. Veterans have the opportunity to give oral testimony and bring new evidence and witnesses in support of their case. Appeal hearings are conducted by panels of three Board Members who did not hear the case at Review. The appeal hearing provides a further opportunity for applicants, through their representative, to submit new information and make arguments. All hearings are non-adversarial, which means no one argues against the Veteran. Learn more about the Board's hearings[xvi].

What kind of cases does the Board hear?
Decisions appealed to the Board represent the most complex and challenging cases. Many applicants are satisfied with their departmental decisions and only a small percentage - about 9% - come to the Board for an independent appeal. The top six medical conditions are:

- lower back conditions
- knee conditions
- tinnitus
- hearing loss
- post-traumatic stress disorder
- neck conditions

Workload and Outcomes
The Board issued approximately 3,900 decisions in 2014-15, of which 70% were reviews and 30% were appeals. The Board ruled favourably in approximately 49% of reviews and 43% of appeals awarding almost 1,800 applicants new or increased disability benefits. These favourability rates are due, in part, to the Board's ability to give applications a fresh review, receive new evidence and hear testimony from the Veteran and witnesses. Learn more about the Board's workload statistics[xvii].

Strategic Outcome(s) and Program Alignment Architecture

Strategic Outcome: An independent and fair appeal process for disability pension, award and allowance decisions made by Veterans Affairs Canada

Program: Review and Appeal

Internal Services

Organizational Priorities

Organizational Priorities

Priority	Type[1]	Strategic Outcome(s) [and/or] Program(s)
Program Delivery	Ongoing	An independent and fair appeal process for disability pension, award and allowance decisions made by Veterans Affairs Canada
Summary of Progress		
What progress has been made toward this priority? • Provided over 2,600 applicants across Canada with the opportunity to appear at their review hearings to present testimony and evidence. Close to 1,000 appellants presented new information and arguments, through their representatives, at their appeal hearings. • Issued 80% of review and appeal decisions to applicants within six weeks of their hearings.		

Priority	Type	Strategic Outcome(s) [and/or] Program(s)
Improved Program Delivery	Ongoing	An independent and fair appeal process for disability pension, award and allowance decisions made by Veterans Affairs Canada
Summary of Progress		
What progress has been made toward this priority? • Worked with representatives to expand hearing opportunities within the annual calendar. Introduced "split-hearing weeks" which involved a Review Panel travelling to two locations in the same week to provide more timely hearings for Veterans in low volume regions. • Implemented improvements and efficiencies identified in the Business Process Redesign of the Review and Appeal Hearing Process. Enhanced the quality of the Board's Statements of Case by implementing changes to the format and content.		

1. Type is defined as follows: previously committed to—committed to in the first or second fiscal year prior to the subject year of the report; ongoing—committed to at least three fiscal years prior to the subject year of the report; and new—newly committed to in the reporting year of the Report on Plans and Priorities or the Departmental Performance Report.

Priority	Type	Strategic Outcome(s) [and/or] Program(s)
Communication	Ongoing	An independent and fair appeal process for disability pension, award and allowance decisions made by Veterans Affairs Canada

Summary of Progress

What progress has been made toward this priority?

- Collaborated with the Canadian Armed Forces (CAF) and the Royal Canadian Mounted Police (RCMP) to share information about the appeal process and to promote understanding of military and policing cultures and operations at the Board.
- Continued to publish useful materials, such as information about the Board's evidence requirements and judicial reviews, on the website.
- Gathered feedback from Review applicants to ensure the best possible hearing experience.
- Developed communications tools, including an inaugural Annual Report on the Board's activities and an information video for the Second Career Assistant Network (SCAN) seminars attended by CAF members who are leaving the military for medical reasons.

Priority	Type	Strategic Outcome(s) [and/or] Program(s)
Accountable Management	Ongoing	An independent and fair appeal process for disability pension, award and allowance decisions made by Veterans Affairs Canada

Summary of Progress

What progress has been made toward this priority?

- Implemented the Directive on Privacy Practices and the Directive on Performance Management and continued to make progress in meeting the requirements of the Directive on Recordkeeping and the Policy on Service.
- Continued to implement recommendations from previous audits and participated in the Public Service Commission's staffing audit and the Office of the Auditor General's audit on Mental Health Services for Veterans.
- Initiated a program evaluation to identify opportunities to improve program delivery and to provide information for future decision-making.
- Reviewed the feedback from the 2014 Public Service Employee Survey and initiated plans to engage staff in the development of an action plan to respond to the survey results.

Risk Analysis

Key Risks

Risk	Risk Response Strategy	Link to Program Alignment Architecture
Fluctuating volume of applications and evolving nature of medical conditions	• Refined the annual hearing calendar in consultation with representative organizations to ensure applicants have options for timely hearings. • Provided more frequent training for members to deal with complex medical conditions and causations.	An independent and fair appeal process for disability pension, award and allowance decisions made by Veterans Affairs Canada
Limited capacity to meet and respond to corporate commitments	• Implemented action plans to respond to external report recommendations and liaised with Central Agencies in fulfilling the requirements. • Assigned resources to corporate priorities.	

Operating Environment and Program Delivery The Board's operating environment is directly influenced by the unpredictability of both the nature and volume of applications. The main factor affecting the Board's capacity to conduct hearings is the time required by applicants and representatives to prepare their cases and to request a hearing. As the geographical distribution of Veterans applying for a hearing can vary annually, the Board must be flexible to meet the evolving demand. For timely hearings in locations where the demand for hearings is low, the Board introduced a "split-hearing week" which involves a Review Panel travelling to two sites in the same week to hold hearings.

Communications The Board continued to highlight ongoing positive actions taken to improve the appeal process. In February 2015, the Ombudsman recognized these efforts[xviii], namely that the Board had made significant progress in implementing the recommendations from his 2012 report on judicial reviews. The Board continues to demonstrate and communicate its commitment to providing timely, respectful hearings and fair, plain-language decisions. To improve understanding of decision-making, the Board focused on giving applicants helpful information about the hearing process, and stakeholders and Canadians accurate information about its work. It published its inaugural Annual Report[xix] and began planning for the establishment of a Twitter account to broaden its outreach.

Accountable Management Responding to audits and reporting to central agencies on new requirements continued to be a challenge with the Board's existing resources. To address the additional demands, the Board strategically identified priorities, allocated

personnel, and liaised with central agencies on how to meet the requirements. As part of its ongoing commitment to enhance program delivery, the Board initiated a program evaluation which will identify opportunities for improvement and provide information for future decision-making.

Actual Expenditures

Budgetary Financial Resources (dollars)

2014–15 Main Estimates	2014–15 Planned Spending	2014–15 Total Authorities Available for Use	2014–15 Actual Spending (authorities used)	Difference (actual minus planned)
10,887,938	10,887,938	11,471,927	11,423,299	535,361

Human Resources (Full-Time Equivalents [FTEs])

2014–15 Planned	2014–15 Actual	2014–15 Difference (actual minus planned)
110	95	(15)

Budgetary Performance Summary for Strategic Outcome(s) and Program(s) (dollars)

Strategic Outcome(s), Program(s) and Internal Services	2014–15 Main Estimates	2014–15 Planned Spending	2015–16 Planned Spending	2016–17 Planned Spending	2014–15 Total Authorities Available for Use	2014–15 Actual Spending (authorities used)	2013–14 Actual Spending (authorities used)	2012–13 Actual Spending (authorities used)
Strategic Outcome: An independent and fair appeal process for disability pension, award and allowance decisions made by Veterans Affairs Canada.								
Review and Appeal	10,887,938	10,887,938	10,896,563	10,886,963	11,471,927	11,423,299	11,458,088	11,963,471
Internal Services	Internal Services to support the operations of the Veterans Review and Appeal Board are provided under a Memorandum of Understanding (MOU) with Veterans Affairs Canada. See Section II.							
Total	10,887,938	10,887,938	10,896,563	10,886,963	11,471,927	11,423,299	11,458,088	11,963,471

In 2014-15, the Board's actual spending remained relatively stable at $11.4 million due to the nature of the Board's operations. A small variance of 4.9% from the total planned spending of $10.9 million reported in the 2014-15 Report on Plans and Priorities relates to a one-time transition payment for implementing salary payments in arrears by the Government of Canada as well as statutory budget items.

During the 2015-16 to 2016-17 planning period, the Board's planned spending is expected to remain relatively stable. This will allow the Board to maintain the same high level of service to Veterans.

Alignment of Spending With the Whole-of-Government Framework

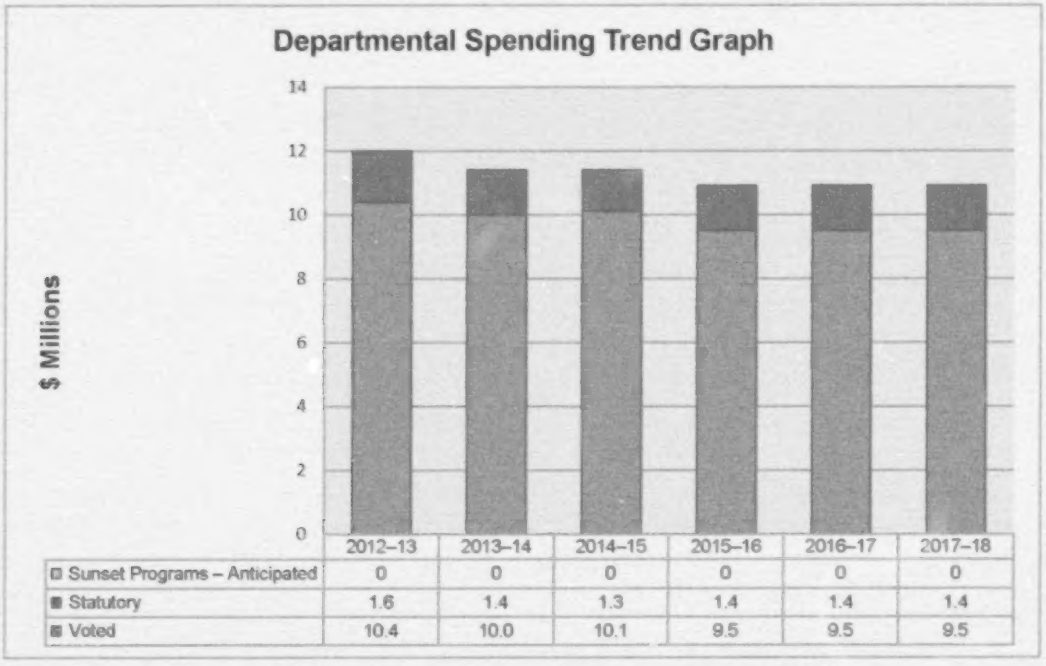
Alignment of 2014–15 Actual Spending With the Whole-of-Government Framework[xx] (dollars)

Strategic Outcome	Program	Spending Area	Government of Canada Outcome	2014–15 Actual Spending
An independent and fair appeal process for disability pension, award and allowance decisions made by Veterans Affairs Canada.	Review and Appeal	Economic Affairs	Income Security and Employment for Canadians	11,423,299

Total Spending by Spending Area (dollars)

Spending Area	Total Planned Spending	Total Actual Spending
Economic affairs	10,887,938	11,423,299
Social affairs	—	—
International affairs	—	—
Government affairs	—	—

Departmental Spending Trend



	2012–13	2013–14	2014–15	2015–16	2016–17	2017–18
Sunset Programs – Anticipated	0	0	0	0	0	0
Statutory	1.6	1.4	1.3	1.4	1.4	1.4
Voted	10.4	10.0	10.1	9.5	9.5	9.5

In 2014-15, total actual spending for the Board was $11.4 million, a decrease of 0.3% from 2013-14 when total spending was $11.5 million. Spending was consistent with the previous fiscal year due to the stable nature of the Board's operations.

Planned spending for 2015-16 through 2017-18 is relatively unchanged. This will allow the Board to maintain the same high level of service to Veterans.

Expenditures by Vote

For information on the Veterans Review and Appeal Board's organizational voted and statutory expenditures, consult the *Public Accounts of Canada 2015*,[xxi] which is available on the Public Works and Government Services Canada website.[xxii]

Section II: Analysis of Program(s) by Strategic Outcome

Strategic Outcome: An independent and fair appeal process for disability pension, award and allowance decisions made by Veterans Affairs Canada

Performance Measurement

Performance Indicators	Targets	Actual Results
Percentage of Board decisions overturned by the Federal Court	Less than 2% of Board decisions are overturned by the Federal Court	The Board met its performance target, with less than 0.2% of its decisions overturned by the Federal Court.

An applicant who has exhausted all redress options with the Board and remains dissatisfied has the right to apply to the Federal Court for a judicial review of the decision. In 2014-15, the Federal Court / Federal Court of Appeal issued six rulings: four upheld the Board's decision while two returned cases to the Board to be reheard. In 2014-15, 17 applicants requested a judicial review by the Federal Court which represented 1.5% of VRAB's 1,148 appeal and reconsideration decisions that were eligible to be reviewed.

Program: Review and Appeal

Description

The Veterans Review and Appeal Board's program delivers the independent review and appeal process for disability pension and disability award decisions made by Veterans Affairs Canada. It provides two levels of appeal for Veterans, Canadian Armed Forces members, Royal Canadian Mounted Police applicants, and their families who are dissatisfied with their disability pension and disability award decisions. The Board conducts hearings and issues written decisions. The Board's other key functions include hearing reviews and appeals of special award decisions made by Veterans Affairs Canada relating to attendance allowances, exceptional incapacity allowances and clothing allowances; hearing the final level of appeal for War Veterans Allowance decisions; and adjudicating compassionate award applications.

Budgetary Financial Resources (dollars)

2014–15 Main Estimates	2014–15 Planned Spending	2014–15 Total Authorities Available for Use	2014–15 Actual Spending (authorities used)	2014–15 Difference (actual minus planned)
10,887,938	10,887,938	11,471,927	11,423,299	535,361

Human Resources (Full-Time Equivalents [FTEs])

2014–15 Planned	2014–15 Actual	2014–15 Difference (actual minus planned)
110	95	(15)

Performance Results

Expected Results	Performance Indicators	Targets	Actual Results
Applicants are provided with a fair appeal process	Average score of cases measured against criteria for fair hearings and quality decisions on a 1-to-3 scale.	2	2
	Percentage of decisions issued within the published service standard.	80%	79% of 2,729 review decisions; 84% of 1,039 appeal decisions

Performance Analysis and Lessons Learned

The Board's priority is to provide applicants with respectful, timely hearings and fair decisions written in plain language. In 2014-15, the Board finalized 2,729 reviews, 1,039 appeals, 105 reconsiderations, and 4 War Veterans Allowance decisions. The Board focussed on addressing hearing and workload challenges by maximizing the scheduling of Members, and achieved an average processing time for applications (from registration to decision) of 198 days at review and 127 days at appeal. From the time an application is registered with the Board until the hearing is held, some of the preparation time is shared with the representative and Veteran, and therefore not within the Board's control. Veterans were awarded new or increased benefits in 49% of review decisions and 43% of appeal decisions based on new evidence, their oral testimony, arguments by representatives, and the benefit of the doubt provision.

The performance results for decisions within the published service standard of six weeks were at 79% for reviews, slightly below the 80% target, and at 84% for appeals, exceeding the target. Recognizing a need for improvement, the Board focussed on identifying opportunities to increase productivity and issue timely decisions. The Board determined the need to enhance its pre-hearing support to help Members better prepare for hearings which, in turn, will reduce decision time frames.

The Board implemented a number of initiatives to ensure that applicants have the best possible experience with the appeal program. The Board:

- Implemented improvements and efficiencies identified in the Business Process Redesign of the Review and Appeal Hearing Process.

- Adjusted the annual hearing calendar and strategically scheduled cases to provide more timely hearings.
- Developed an information video for the Second Career Assistant Network (SCAN) seminars to help the CAF better understand VRAB's program.
- Reviewed and clarified best practices for conducting a hearing, to build on positive feedback from applicants and improve the hearing experience.
- Initiated a program evaluation to identify opportunities to improve program delivery and inform decision-making.

Internal Services

Description

Internal Services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are Management and Oversight Services, Communications Services, Legal Services, Human Resources Management Services, Financial Management Services, Information Management Services, Information Technology Services, Real Property Services, Materiel Services, Acquisition Services, and Travel and Other Administrative Services. Internal Services include only those activities and resources that apply across an organization and not those provided to a specific program.

The majority of the internal services to support the operations of the Board are provided under a Memorandum of Understanding (MOU) by Veterans Affairs Canada through its Vote 1 – Operating Expenditures. This service relationship has been in place since the Board was created in 1995 and continues to capitalize on the efficiencies presented by the Portfolio Department providing internal services to a small Portfolio member. The MOU has been updated to ensure clarity in roles and responsibilities and to preserve the Board's independence. These services are provided without charge to the Board's appropriations, with the exception of certain services that are more appropriate for the Board to deliver itself. The Board has responsibility for the administration of requests made under the *Access to Information Act* and the *Privacy Act* as well as management of information collected and retained by the Board.

Budgetary Financial Resources (dollars)

2014–15 Main Estimates	2014–15 Planned Spending	2014–15 Total Authorities Available for Use	2014–15 Actual Spending (authorities used)	2014–15 Difference (actual minus planned)
Internal Services to support the operations of the Veterans Review and Appeal Board are provided under a Memorandum of Understanding (MOU) with Veterans Affairs Canada.				

Human Resources (FTEs)

2014–15 Planned	2014–15 Actual	2014–15 Difference (actual minus planned)
Internal Services to support the operations of the Veterans Review and Appeal Board are provided under a Memorandum of Understanding (MOU) with Veterans Affairs Canada.		

Performance Analysis and Lessons Learned

The Board worked within the MOU for Internal Services developed with Veterans Affairs Canada.

Section III: Supplementary Information

Financial Statements Highlights

Condensed Statement of Operations (unaudited)
For the Year Ended March 31, 2015
(dollars)

Financial Information	2014–15 Planned Results	2014–15 Actual	2013–14 Actual	Difference (2014–15 actual minus 2014–15 planned)	Difference (2014–15 actual minus 2013–14 actual)
Total expenses	12,263,655	12,541,339	12,101,140	277,684	440,199
Total revenues	—	—	—	—	—
Net cost of operations before government funding and transfers	12,263,655	12,541,339	12,101,140	277,684	440,199

The expenses of the Board for 2014-15 were relatively consistent in comparison to those in 2013-14. Overall spending from continuing operations increased by $ 0.4 million (4%) in comparison to those in 2013-14. This is mainly attributable to the increase in allowance for employee severance.

Condensed Statement of Financial Position (unaudited)
As at March 31, 2015
(dollars)

Financial Information	2014–15	2013–14	Difference (2014–15 minus 2013–14)
Total net liabilities	1,534,534	1,141,774	392,760
Total net financial assets	760,165	465,916	294,249
Departmental net debt	774,369	675,858	98,511
Total non-financial assets	—	—	—
Departmental net financial position	(774,369)	(675,858)	(98,511)

Net liabilities increased by approximately $400 thousand in 2015. This is mainly attributable to the increase in accrued liabilities and employee severance liability. Net

financial assets increased by $294 thousand which is attributable to an increase in the amount due from the Consolidated Revenue Fund to discharge existing liabilities.

Financial Statements

The Board's financial statements are available on the Veterans Review and Appeal Board's website[xxiii].

Supplementary Information Tables

The supplementary information tables listed in the *2014–15 Departmental Performance Report* can be found on the Veterans Review and Appeal Board's website[xxiv].

- Departmental Sustainable Development Strategy

Tax Expenditures and Evaluations

The tax system can be used to achieve public policy objectives through the application of special measures such as low tax rates, exemptions, deductions, deferrals and credits. The Department of Finance Canada publishes cost estimates and projections for these measures annually in the Tax Expenditures and Evaluations[xxv] publication. The tax measures presented in the Tax Expenditures and Evaluations publication are the responsibility of the Minister of Finance.

Section IV: Organizational Contact Information

Veterans Review and Appeal Board

161 Grafton Street
PO Box 9900
Charlottetown, Prince Edward Island C1A 8V7
Canada

Website: http://www.vrab-tacra.gc.ca[xxvi]

Appendix: Definitions

appropriation (*crédit*): Any authority of Parliament to pay money out of the Consolidated Revenue Fund.

budgetary expenditures (*dépenses budgétaires*): Includes operating and capital expenditures; transfer payments to other levels of government, organizations or individuals; and payments to Crown corporations.

Departmental Performance Report (*rapport ministériel sur le rendement*): Reports on an appropriated organization's actual accomplishments against the plans, priorities and expected results set out in the corresponding Report on Plans and Priorities. These reports are tabled in Parliament in the fall.

full-time equivalent (*équivalent temps plein*): Is a measure of the extent to which an employee represents a full person-year charge against a departmental budget. Full-time equivalents are calculated as a ratio of assigned hours of work to scheduled hours of work. Scheduled hours of work are set out in collective agreements.

Government of Canada outcomes (*résultats du gouvernement du Canada*): A set of 16 high-level objectives defined for the government as a whole, grouped in four spending areas: economic affairs, social affairs, international affairs and government affairs.

Management, Resources and Results Structure (*Structure de la gestion, des ressources et des résultats*): A comprehensive framework that consists of an organization's inventory of programs, resources, results, performance indicators and governance information. Programs and results are depicted in their hierarchical relationship to each other and to the Strategic Outcome(s) to which they contribute. The Management, Resources and Results Structure is developed from the Program Alignment Architecture.

non-budgetary expenditures (*dépenses non budgétaires*): Includes net outlays and receipts related to loans, investments and advances, which change the composition of the financial assets of the Government of Canada.

performance (*rendement*): What an organization did with its resources to achieve its results, how well those results compare to what the organization intended to achieve and how well lessons learned have been identified.

performance indicator (*indicateur de rendement*): A qualitative or quantitative means of measuring an output or outcome, with the intention of gauging the performance of an organization, program, policy or initiative respecting expected results.

performance reporting (*production de rapports sur le rendement*): The process of communicating evidence-based performance information. Performance reporting supports decision making, accountability and transparency.

planned spending (*dépenses prévues*): For Reports on Plans and Priorities (RPPs) and Departmental Performance Reports (DPRs), planned spending refers to those amounts that receive Treasury Board approval by February 1. Therefore, planned spending may include amounts incremental to planned expenditures presented in the Main Estimates.

A department is expected to be aware of the authorities that it has sought and received. The determination of planned spending is a departmental responsibility, and departments must be able to defend the expenditure and accrual numbers presented in their RPPs and DPRs.

plan (*plan*): The articulation of strategic choices, which provides information on how an organization intends to achieve its priorities and associated results. Generally a plan will explain the logic behind the strategies chosen and tend to focus on actions that lead up to the expected result.

priorities (*priorité*): Plans or projects that an organization has chosen to focus and report on during the planning period. Priorities represent the things that are most important or what must be done first to support the achievement of the desired Strategic Outcome(s).

program (*programme*): A group of related resource inputs and activities that are managed to meet specific needs and to achieve intended results and that are treated as a budgetary unit.

Program Alignment Architecture (*architecture d'alignement des programmes*)**:** A structured inventory of an organization's programs depicting the hierarchical relationship between programs and the Strategic Outcome(s) to which they contribute.

Report on Plans and Priorities (*rapport sur les plans et les priorités*): Provides information on the plans and expected performance of appropriated organizations over a three-year period. These reports are tabled in Parliament each spring.

result (*résultat*): An external consequence attributed, in part, to an organization, policy, program or initiative. Results are not within the control of a single organization, policy, program or initiative; instead they are within the area of the organization's influence.

statutory expenditures (*dépenses législatives*): Expenditures that Parliament has approved through legislation other than appropriation acts. The legislation sets out the purpose of the expenditures and the terms and conditions under which they may be made.

Strategic Outcome (*résultat stratégique*): A long-term and enduring benefit to Canadians that is linked to the organization's mandate, vision and core functions.

sunset program (*programme temporisé*): A time-limited program that does not have an ongoing funding and policy authority. When the program is set to expire, a decision must be made whether to continue the program. In the case of a renewal, the decision specifies the scope, funding level and duration.

target (*cible*): A measurable performance or success level that an organization, program or initiative plans to achieve within a specified time period. Targets can be either quantitative or qualitative.

voted expenditures (*dépenses votées*): Expenditures that Parliament approves annually through an Appropriation Act. The Vote wording becomes the governing conditions under which these expenditures may be made.

whole-of-government framework (*cadre pangouvernemental*): Maps the financial contributions of federal organizations receiving appropriations by aligning their Programs to a set of 16 government-wide, high-level outcome areas, grouped under four spending areas.

Endnotes

i. Plans and Reports, http://www.vrab-tacra.gc.ca/Plans-eng.cfm
ii. Ombudsman's Follow-up Report, http://www.ombudsman-veterans.gc.ca/eng/reports/reports-reviews/vrab-followup-report
iii. Annual Report 2013-14, http://www.vrab-tacra.gc.ca/Plans/2013-14-Annual-Report-Rapport-Annuel-eng.cfm
iv. Judicial Review, http://www.vrab-tacra.gc.ca/Decisions/Judicial-Review-controle-judiciaire-eng.cfm
v. Assessing Medical Evidence, http://www.vrab-tacra.gc.ca/Facts/Accessing-Evaluation-eng.cfm
vi. 2014 Public Service Employee Survey, http://www.tbs-sct.gc.ca/pses-saff/2014/results-resultats/bq-pq/95/150/org-eng.aspx
vii. *Veterans Review and Appeal Board Act*, http://laws-lois.justice.gc.ca/eng/acts/V-1.6/
viii. *Veterans Review and Appeal Board Regulations*, http://laws-lois.justice.gc.ca/eng/regulations/SOR-96-67/
ix. *Pension Act*, http://laws.justice.gc.ca/eng/acts/P-6/index.html
x. *Canadian Forces Members and Veterans Re-establishment and Compensation Act – Part 3*, http://laws-lois.justice.gc.ca/eng/acts/c-16.8/index.html
xi. *War Veterans Allowance Act*, http://laws-lois.justice.gc.ca/eng/acts/W-3/index.html
xii. *Royal Canadian Mounted Police Pension Continuation Act*, http://laws-lois.justice.gc.ca/eng/acts/R-10.6/index.html
xiii. *Royal Canadian Mounted Police Superannuation Act*, http://laws-lois.justice.gc.ca/eng/acts/R-11/index.html
xiv. About the Board, http://www.vrab-tacra.gc.ca/AbouttheBoard-AuSujetduTribunal-eng.cfm
xv. Board Members, http://www.vrab-tacra.gc.ca/Chair-and-members-President-et-membres-eng.cfm
xvi. Review and Appeal Hearings, http://www.vrab-tacra.gc.ca/Overview-Apercu-eng.cfm
xvii. Quick Facts, http://www.vrab-tacra.gc.ca/Facts/QuickFacts-faitsenbref-eng.cfm
xviii. Ombudsman's Follow-up Report, http://www.ombudsman-veterans.gc.ca/eng/reports/reports-reviews/vrab-followup-report
xix. Annual Report 2013-14, http://www.vrab-tacra.gc.ca/Plans/2013-14-Annual-Report-Rapport-Annuel-eng.cfm
xx. Whole-of-government framework, http://www.tbs-sct.gc.ca/ppg-cpr/frame-cadre-eng.aspx
xxi. Public Accounts of Canada 2015, http://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/index-eng.html
xxii. Public Works and Government Services Canada website, http://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/index-eng.html
xxiii. Plans and Reports, http://www.vrab-tacra.gc.ca/Plans-eng.cfm
xxiv. Plans and Reports, http://www.vrab-tacra.gc.ca/Plans-eng.cfm
xxv. Government of Canada Tax Expenditures, http://www.fin.gc.ca/purl/taxexp-eng.asp
xxvi. Veterans Review and Appeal Board website, http://www.vrab-tacra.gc.ca